

DEPARTMENT OF STATE REVENUE
LETTER OF FINDINGS NUMBER: 93-0185 CSET
CONTROLLED SUBSTANCE EXCISE TAX
FOR TAX PERIODS: 1992

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ISSUE

1. CONTROLLED SUBSTANCE EXCISE TAX: IMPOSITION

Authority: IC 6-7-3-5, IC 6-8.1-5-1(b).

Taxpayer protests the assessment of Controlled Substance Excise Tax.

STATEMENT OF FACTS

Taxpayer was arrested for possession of methamphetamine. The Indiana Department of Revenue issued a Record of Jeopardy Finding, Jeopardy Assessment Notice and Demand on December 14, 1992, in a base tax amount of \$232.00. Taxpayer filed a protest to the assessment. A hearing on the protest was held by telephone on January 8, 2001. Further facts will be provided as necessary.

Controlled Substance Excise Tax-Imposition

Discussion

IC 6-7-3-5 imposes the Controlled Substance Excise Tax on the possession of methamphetamine in the State of Indiana. Taxpayer bears the burden of proving that the assessment of tax is incorrect. IC 6-8.1-5-1(b). The arresting officer's report, Indiana State Police Laboratory report and Taxpayer's guilty plea indicate that Taxpayer was in possession of the controlled substance. Taxpayer did not offer any evidence to contradict the facts of the file. Taxpayer did not sustain her burden of proving that the assessment was incorrect.

Finding

Taxpayer's protest is denied.